# Dekalb County Assessor Sheila Stonebraker

Monday, February 25, 2019

## An Overview of Dekalb County's 2019 Annual Trending

### Overview:

As in the past basic trending, utilizing neighborhood factors and in limited cases land rates, was all that was needed. Some neighborhood delineation also took place.

#### Sales:

Sales dating from 1/1/2018-12/31/2018 were utilized.

Due to the low number of sales in a couple of townships, combining townships was needed in some cases. Please refer to the Summary Tab for details.

### **Land Values:**

Land values were adjusted as need where sales were available. This was not typical as very few areas have sufficient land sales to warrant changes.

### **Market Adjustment Factors (Residential):**

Residential factors were derived from sales. At times, similar neighborhoods where compared in an attempt to have a uniform change in areas where homes are similar.

## **Commercial & Industrial Adjustments**

Commercial and Industrial properties were updated via the new cost tables and updated depreciation if applicable.